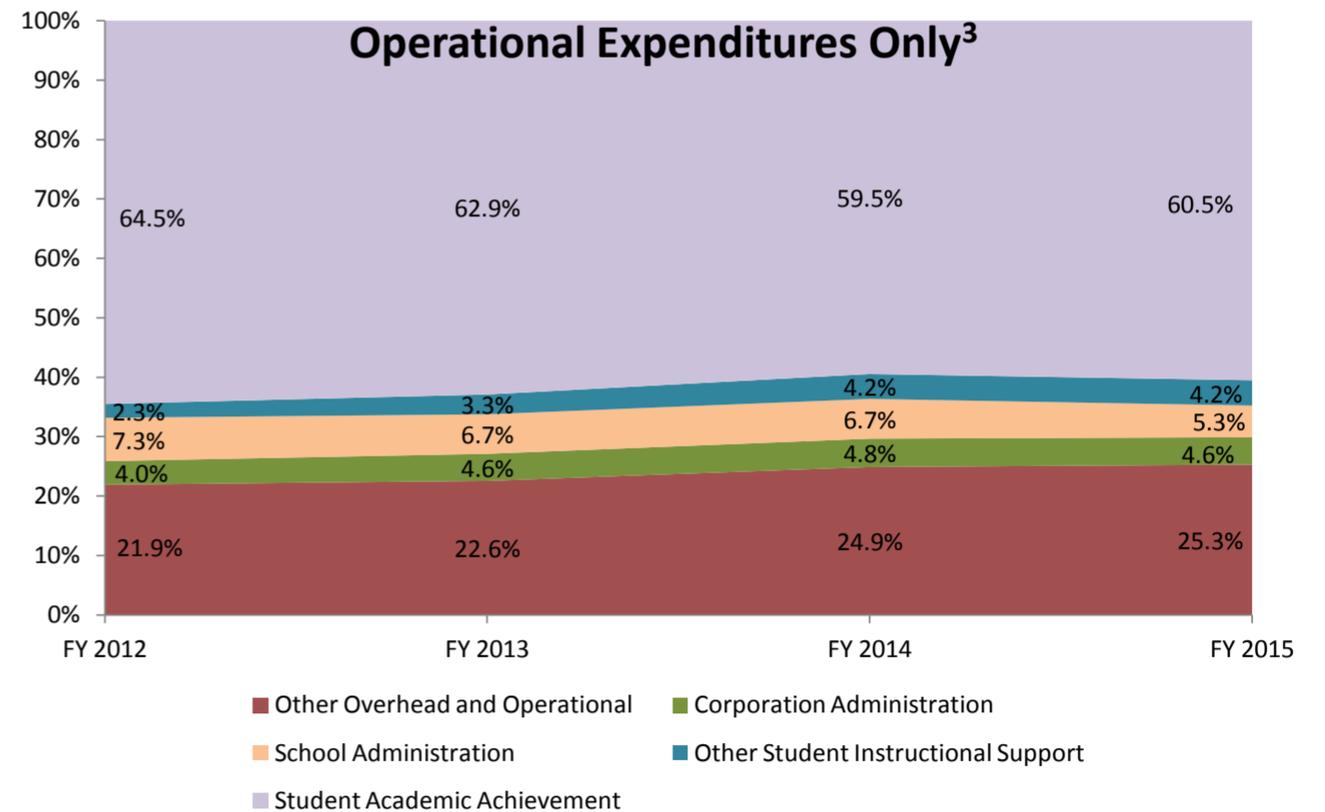
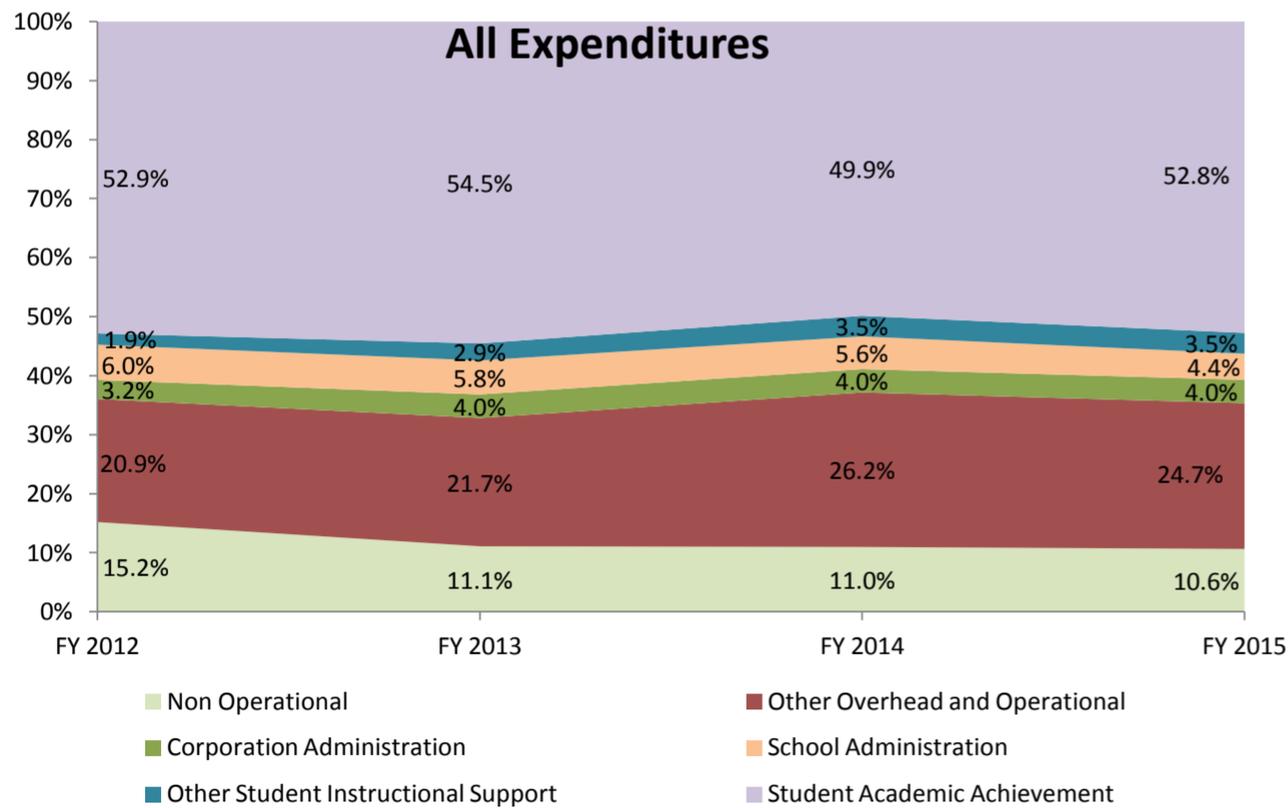


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,294,888	52.9%	\$4,425,867	54.5%	\$4,261,540	49.9%	\$4,435,274	52.8%
Student Instructional Support	\$617,470	7.2%	\$625,490	7.3%	\$639,213	7.9%	\$701,058	8.6%	\$771,820	9.0%	\$668,255	7.9%
<b>Total</b>	<b>\$5,274,248</b>	<b>61.3%</b>	<b>\$5,099,756</b>	<b>59.6%</b>	<b>\$4,934,101</b>	<b>60.7%</b>	<b>\$5,126,925</b>	<b>63.2%</b>	<b>\$5,033,359</b>	<b>58.9%</b>	<b>\$5,103,529</b>	<b>60.7%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,162,679	25.1%	\$2,144,694	25.1%	\$1,957,604	24.1%	\$2,087,367	25.7%	\$2,575,142	30.1%	\$2,408,932	28.7%
Non Operational	\$1,171,460	13.6%	\$1,308,461	15.3%	\$1,234,781	15.2%	\$899,986	11.1%	\$937,832	11.0%	\$894,446	10.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,334,140</b>	<b>38.7%</b>	<b>\$3,453,154</b>	<b>40.4%</b>	<b>\$3,192,385</b>	<b>39.3%</b>	<b>\$2,987,353</b>	<b>36.8%</b>	<b>\$3,512,973</b>	<b>41.1%</b>	<b>\$3,303,378</b>	<b>39.3%</b>

<b>Grand Total</b>	<b>\$8,608,388</b>	<b>\$8,552,910</b>	<b>\$8,126,486</b>	<b>\$8,114,278</b>	<b>\$8,546,333</b>	<b>\$8,406,907</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.



**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$56,914	\$54,882	\$17,900	NA	-68.5%	-67.4%				
25120 Central Services Fiscal Services - Service Area Direction	\$4,120	\$1,279	\$0	\$0	NA	NA	NA				
25150 Central Services Fiscal Services - Payroll Services	\$0	\$22,938	\$71,114	\$110,364	NA	381.1%	55.2%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$8,617	\$6,967	\$6,700	\$1,983	-77.0%	-71.5%	-70.4%				
25192 Central Services Fiscal Services - Other - Petty Cash	\$160	\$280	\$0	\$142	-11.3%	-49.4%	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$360	\$472	\$525	\$525	45.8%	11.2%	0.0%				
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$620	\$300	\$300	NA	-51.6%	0.0%				
25730 Central Services Personnel Services - Personnel Services	\$0	\$13,409	\$0	\$4,350	NA	-67.6%	NA				
25890 Central Services Other Technology Services	\$0	\$0	\$0	\$10,789	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,560	\$0	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$561,701	\$636,574	\$673,726	\$727,809	29.6%	14.3%	8.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$621	\$0	\$0	\$0	NA	NA	NA				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$93,325	\$92,089	\$137,135	\$188,240	101.7%	104.4%	37.3%				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$3,246	\$2,650	\$21	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$1,083	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$78,340	\$134,836	\$79,636	\$78,995	0.8%	-41.4%	-0.8%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$226,285	\$133	NA	NA	-99.9%				
27010 Student Transportation Service Area Direction	\$14,124	\$46,841	\$280,687	\$311,173	2103.1%	564.3%	10.9%				
27100 Student Transportation Vehicle Operation	\$234,458	\$291,167	\$93,825	\$5,860	-97.5%	-98.0%	-93.8%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$131,612	\$151,913	\$172,312	\$134,171	1.9%	-11.7%	-22.1%				
27400 Student Transportation Purchase of School Buses	\$260,503	\$127,478	\$120,360	\$167,733	-35.6%	31.6%	39.4%				
27500 Student Transportation Insurance on Buses	\$19,991	\$6,076	\$286	\$40	-99.8%	-99.3%	-86.0%				
27700 Student Transportation Contracted Transportation Services	\$2,906	\$3,025	\$6,053	\$5,766	98.4%	90.6%	-4.7%				
27900 Student Transportation Other Student Transportation Services	\$3,786	\$8,915	\$2,439	\$2,503	-33.9%	-71.9%	2.6%				
27910 Student Transportation Bus Driver Training	\$330	\$480	\$0	\$100	-69.7%	-79.2%	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$136,869	\$180,681	\$229,420	\$236,234	72.6%	30.7%	3.0%				
31400 Food Services Operations Food Purchases	\$142,311	\$177,858	\$205,805	\$206,850	45.4%	16.3%	0.5%				
31900 Food Services Operations Other Food Services	\$22,748	\$10,702	\$9,048	\$9,655	-57.6%	-9.8%	6.7%				
<b>Overhead and Operational Total</b>					<b>\$1,978,419</b>	<b>\$2,144,694</b>	<b>\$2,575,142</b>	<b>\$2,408,932</b>	<b>21.8%</b>	<b>12.3%</b>	<b>-6.5%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$3,627	\$2,450	NA	NA	-32.4%				
33200 Category not Specified Community Recreation	\$21,335	\$18,697	\$14,076	\$20,608	-3.4%	10.2%	46.4%				
33400 Category not Specified Athletic Coaches	\$92,774	\$98,918	\$84,839	\$93,991	1.3%	-5.0%	10.8%				
33930 Other Community Services Latch Key Kid Program	\$3,825	\$8,091	\$0	\$0	NA	NA	NA				
33940 Other Community Services Child Care Services	\$3,573	\$2,415	\$0	\$0	NA	NA	NA				
33950 Other Community Services Step Ahead	\$12,660	\$9,323	\$15,622	\$15,906	25.6%	70.6%	1.8%				
41000 Category not Specified Land Acquisition and Development	\$6,487	\$5,317	\$0	\$11,460	76.7%	115.5%	NA				
43000 Category not Specified Professional Services	\$17,073	\$130,859	\$31,004	\$53,352	212.5%	-59.2%	72.1%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$257,710	\$347,063	\$35,696	\$11,207	-95.7%	-96.8%	-68.6%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$6,139	\$30	\$6,626	\$92,231	1402.3%	307336.7%	1291.9%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$23,165	\$14,041	\$31,234	\$26,360	13.8%	87.7%	-15.6%				
46000 Category not Specified Purchase of Moveable Equipment	\$36,939	\$55,581	\$86,056	\$33,554	-9.2%	-39.6%	-61.0%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$27,538	\$0	\$141,453	\$43,346	57.4%	NA	-69.4%				
53100 Lease Rental Buildings-Principal	\$541,000	\$540,000	\$486,000	\$489,832	-9.5%	-9.3%	0.8%				
54200 Advancements and Obligations Common School Fund - Principal	\$99,000	\$78,125	\$0	\$0	NA	NA	NA				
60150 Category not Specified Donations to foundations	\$0	\$0	\$1,600	\$150	NA	NA	-90.6%				
<b>Non Operational Total</b>					<b>\$1,149,218</b>	<b>\$1,308,461</b>	<b>\$937,832</b>	<b>\$894,446</b>	<b>-22.2%</b>	<b>-31.6%</b>	<b>-4.6%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$51,769	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$7,893	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Jac-Cen-Del Community Sch Corp (6900)**

				Percent Change					
								2006 to 2015	2009 to 2015
<b>Account</b>			<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2014</b>	<b>FY 2015</b>			
26491	NA	PERF - Overhead and Operational	\$35,956	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,686	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$227,308	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$34,514	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$63,185	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$8,854	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$362,474	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$56,843	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$84,629	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$11,615	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$2,924	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$477	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$490	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$88	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$950,705</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>